

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings of claims in the application:

**Listing of Claims:**

1. (currently amended) A ~~homogeneous~~ pharmaceutical composition for topical administration ~~comprising~~, **said composition consisting essentially of:**

at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof;

an acid in an amount to substantially completely ~~solubilise~~ **solubilize** the minoxidil or a pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, ~~sulphuric~~ **sulfuric** acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof;

a solvent selected from water and/or a lower alcohol;

a co-solvent selected from one or more of the group consisting of aromatic and polyhydric alcohols present in an amount of less than approximately 10% by weight;

wherein the final product of the ~~homogeneous~~ pharmaceutical composition is selected from the group consisting of a solution, lotion, ointment, mousse, a foam that breaks with shear, spray, aerosol, shampoo, conditioner, gel, cream and paste.

2. (currently amended) ~~A homogeneous~~ **The** pharmaceutical composition according to Claim 1, wherein the acid is added in an amount sufficient to provide an apparent pH to the composition of approximately 7.0 or less.

3. (currently amended) ~~A homogeneous~~ **The** pharmaceutical composition according to Claim 1, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of from approximately 5 to 25% by weight, based on the total weight of the ~~homogeneous~~ pharmaceutical composition.

4. (currently amended) ~~A homogeneous~~ The pharmaceutical composition according to Claim 3, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of approximately 7.5 to 12% by weight, based on the total weight of the ~~homogeneous~~ pharmaceutical composition.

5. (canceled)

6. (currently amended) ~~A homogeneous~~ The pharmaceutical composition according to Claim 2, wherein the acid provides to the composition an apparent pH in the range of approximately 5.0 to 7.0.

7. (canceled)

8. (currently amended) ~~A homogeneous~~ The pharmaceutical composition according to Claim 2, wherein the acid ~~includes is~~ acetic acid or lactic acid.

9. (canceled)

10. (currently amended) ~~A homogeneous~~ The pharmaceutical composition according to Claim 1, wherein the co-solvent ~~includes is~~ benzyl alcohol.

11. (currently amended) ~~A homogeneous~~ The pharmaceutical composition according to Claim [[1]] 10, wherein ~~the composition includes water and benzyl alcohol~~ wherein the benzyl alcohol is present in an amount of approximately 40 to 100% by weight based on the total weight of the co-solvent ~~system~~.

12. (currently amended) ~~A homogeneous~~ The pharmaceutical composition according to Claim 1, wherein the water is present in an amount no greater than approximately 60% by weight based on the total weight of the ~~co-solvent system~~ composition.

13. (currently amended) ~~A homogeneous~~ The pharmaceutical composition according to Claim 1, wherein the co-solvent ~~system includes is~~ an alkylene glycol.

14. (currently amended) ~~A homogeneous~~ The pharmaceutical composition according to Claim 13, wherein the alkylene glycol is selected from one or more of the group consisting of glycerol, 1,3-butylene glycol or propylene glycol.

15. (currently amended) ~~A homogeneous~~ The pharmaceutical composition according to Claim 1, wherein the acid is present at a level that provides at least 0.01 Normal acid.

16. (currently amended) ~~A homogeneous~~ The pharmaceutical composition according to Claim 1, wherein the acid is present in an amount equal to or greater than the amount of the minoxidil in Normal amounts.

17. (canceled)

18. (canceled)

19. (currently amended) ~~A homogeneous~~ The pharmaceutical composition according to Claim 1, wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

20. (currently amended) ~~A homogeneous~~ The pharmaceutical composition according to Claim 1, including wherein

the minoxidil or a minoxidil acid salt is present in an amount of  
approximately 5 to 12% by weight, based on the total weight of the composition, ~~of minoxidil or a minoxidil acid salt;~~

~~approximately 88 to 95% by weight of a solvent composition, including approximately 10 to 70% by weight, of ethanol approximately 2.5 to 85% by weight of benzyl alcohol and less than 10% by weight, propylene glycol.~~

21. (currently amended) A method for the treatment of hair loss and related indications in humans, comprising the steps of:

providing a **homogeneous** pharmaceutical composition, consisting essentially of  
~~for topical administration having~~ at least 5% by weight, based on the total weight of the  
composition, of minoxidil or a pharmaceutically acceptable salt thereof;

an acid in an amount to substantially completely ~~solubilise~~ solubilize the  
minoxidil or a pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid  
selected from the group consisting of hydrochloric acid, ~~sulphuric~~ sulfuric acid, nitric acid, and  
phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid,  
succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof;

a solvent selected from water and/or a lower alcohol;

a co-solvent selected from one or more of the group consisting of aromatic and  
polyhydric alcohols is present in an amount of less than approximately 10% by weight; and

applying topically to the human scalp a therapeutically or prophylactically  
effective amount of the **homogeneous** pharmaceutical composition.

22. (canceled)

23. (currently amended) **[[A]] The** method according to Claim 21, wherein  
the minoxidil salt is minoxidil acetate or minoxidil lactate.

24. (currently amended) **[[A]] The** method according to Claim 21, wherein  
~~the homogeneous pharmaceutical composition includes~~

the minoxidil or a minoxidil acid salt is present in an amount of  
approximately 5 to 12% by weight, based on the total weight of the composition, ~~of minoxidil or~~  
~~a minoxidil acid salt;~~

~~approximately 88 to 95% by weight of a solvent composition including~~  
~~approximately 10 to 70% by weight of ethanol, approximately 2.5 to 85% by weight of~~  
~~benzyl alcohol; and less than 10% by weight, propylene glycol.~~

25. (canceled)

26. (new) The pharmaceutical composition according to claim 1, wherein the lower alcohol is ethanol.

27. (new) The pharmaceutical composition according to claim 1, wherein the solvent is water and ethanol.

28. (new) The pharmaceutical composition according to claim 27, wherein the ratio of water to ethanol is approximately 9:1 to 1:9 by volume.

29. (new) The pharmaceutical composition according to claim 27, wherein the ratio of water to ethanol is approximately 1:1 to 1:3 by volume.

30. (new) An aerosol pharmaceutical composition for topical administration, said pharmaceutical composition consisting essentially of:

approximately 5% or greater by weight of minoxidil or a pharmaceutically acceptable salt thereof;

an acid in an amount effective to substantially completely solubilize the minoxidil or pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulfuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof;

a solvent selected from water and/or a lower alcohol;

a higher alcohol and a stabilizer;

a co-solvent selected from one or more of the group consisting of aromatic and polyhydric alcohols present in an amount of less than approximately 10% by weight;

an antioxidant, and a propellant, wherein the final product of the aerosol formulation is a foam or a mousse.

31. (new) The pharmaceutical composition according to claim 30, wherein the co-solvent is a polyhydric alcohol.

32. (new) The pharmaceutical composition according to claim 31, wherein the co-solvent is selected from glycerol, 1,3-butylene glycol or propylene glycol.

33. (new) The pharmaceutical composition according to claim 32, wherein the co-solvent is glycerol.

34. (new) The pharmaceutical composition according to claim 32, wherein the co-solvent is 1,3-butylene glycol.

35. (new) The pharmaceutical composition according to claim 32, wherein the co-solvent is propylene glycol.

36. (new) The pharmaceutical composition according to claim 30, wherein the acid is lactic acid.

37. (new) The pharmaceutical composition according to claim 30, wherein the higher alcohol is a member selected from the group consisting of cetyl alcohol, stearyl alcohol and combinations thereof.

38. (new) The pharmaceutical composition according to claim 30, wherein the stabilizer is Polysorbate 60.

39. (new) The pharmaceutical composition according to claim 30, wherein the composition is homogeneous.

40. (new) The pharmaceutical composition according to claim 30, wherein the lower alcohol is ethanol.

41. (new) The pharmaceutical composition according to claim 30, wherein the solvent is water and ethanol.

42. (new) The pharmaceutical composition according to claim 41, wherein the ratio of water to ethanol is approximately 9:1 to 1:9 by volume.

43. (new) The pharmaceutical composition according to claim 41, wherein the ratio of water to ethanol is approximately 1:1 to 1:3 by volume.

44. (new) A method for the treatment of hair loss and related indications in humans, comprising applying topically to the human scalp a therapeutically or prophylactically effective amount of the pharmaceutical composition according to claim 30, to treat hair loss and related indications.

45. (new) A pharmaceutical gel for topical administration, said composition consisting essentially of:

at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof;

an acid in an amount to substantially completely solubilize the minoxidil or a pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulfuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof;

a solvent selected from water and/or a lower alcohol;

a co-solvent selected from one or more of the group consisting of aromatic and polyhydric alcohols present in an amount of less than approximately 10% by weight; and

a gelling agent or thickener.

46. (new) The pharmaceutical gel according to claim 45, wherein said gelling agent or thickener is a cellulose derivative.

47. (new) The pharmaceutical gel according to claim 46, wherein said gelling agent or thickener is a hydroxy propyl cellulose.

48. (new) The pharmaceutical gel according to claim 45, wherein the acid is added in an amount sufficient to provide an apparent pH to the composition of approximately 7.0 or less.

49. (new) The pharmaceutical gel according to claim 45, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of from approximately 5 to 25% by weight, based on the total weight of the pharmaceutical composition.

50. (new) The pharmaceutical gel according to claim 49, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of approximately 7.5 to 12% by weight, based on the total weight of the pharmaceutical composition.

51. (new) The pharmaceutical gel according to claim 48, wherein the acid provides to the composition an apparent pH in the range of approximately 5.0 to 7.0.

52. (new) The pharmaceutical gel according to claim 45, wherein the acid is acetic or lactic acid.

53. (new) The pharmaceutical gel according to claim 45, wherein the lower alcohol is ethanol.

54. (new) The pharmaceutical gel according to claim 45, wherein the solvent is water and ethanol.



**55.** (new) The pharmaceutical gel according to claim **54**, wherein the ratio of water to ethanol is approximately 9:1 to 1:9 by volume.

**56.** (new) The pharmaceutical gel according to claim **54**, wherein the ratio of water to ethanol is approximately 1:1 to 1:3 by volume.

**57.** (new) The pharmaceutical gel according to claim **45**, wherein the co-solvent is benzyl alcohol.

**58.** (new) The pharmaceutical gel according to claim **57**, wherein the benzyl alcohol is present in an amount of approximately 40 to 100% by weight based on the total weight of the co-solvent.

**59.** (new) The pharmaceutical gel according to claim **45**, wherein the water is present in an amount no greater than approximately 60% by weight based on the total weight of the composition.

**60.** (new) The pharmaceutical gel according to claim **45**, wherein the co-solvent is an alkylene glycol.

**61.** (new) The pharmaceutical gel according to claim **60**, wherein the alkylene glycol is selected from one or more of the group consisting of glycerol, 1,3-butylene glycol or propylene glycol.

**62.** (new) The pharmaceutical gel according to claim **45**, wherein the acid is present at a level that provides at least 0.01 Normal acid.

**63.** (new) The pharmaceutical gel according to claim **45**, wherein the acid is present in an amount equal to or greater than the amount of the minoxidil in Normal amounts.

**64.** (new) The pharmaceutical gel according to claim **45**, wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

**65.** (new) A method for the treatment of hair loss and related indications in humans, comprising applying topically to the human scalp a therapeutically or prophylactically effective amount of the pharmaceutical gel according to claim **45**, to treat hair loss and related indications.

**66.** (new) A topical minoxidil lotion, said topical minoxidil lotion consisting essentially of:

at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof;

an acid in an amount to substantially completely solubilize the minoxidil or a pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulfuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof;

a solvent selected from water and/or a lower alcohol;

a co-solvent selected from one or more of the group consisting of aromatic and polyhydric alcohols present in an amount of less than approximately 10% by weight;

one or more oil components; and

a stabilizer.

**67.** (new) The topical minoxidil lotion according to claim **66**, wherein the acid is added in an amount sufficient to provide an apparent pH to the composition of approximately 7.0 or less.

**68.** (new) The topical minoxidil lotion according to claim **66**, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of from approximately 5 to 25% by weight, based on the total weight of the pharmaceutical composition.

69. (new) The topical minoxidil lotion according to claim 68, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of approximately 7.5 to 12% by weight, based on the total weight of the pharmaceutical composition.

70. (new) The topical minoxidil lotion according to claim 67, wherein the acid provides to the composition an apparent pH in the range of approximately 5.0 to 7.0.

71. (new) The topical minoxidil lotion according to claim 66, wherein the acid is lactic acid.

72. (new) The topical minoxidil lotion according to claim 66, wherein the acid is acetic acid.

73. (new) The topical minoxidil lotion according to claim 66, wherein the lower alcohol is ethanol.

74. (new) The topical minoxidil lotion according to claim 66, wherein the solvent is water and ethanol.

75. (new) The topical minoxidil lotion according to claim 74, wherein the ratio of water to ethanol is approximately 9:1 to 1:9 by volume.

76. (new) The topical minoxidil lotion according to claim 74, wherein the ratio of water to ethanol is approximately 1:1 to 1:3 by volume.

77. (new) The topical minoxidil lotion according to claim 66, wherein the co-solvent is benzyl alcohol.

78. (new) The topical minoxidil lotion according to claim 77, wherein the benzyl alcohol is present in an amount of approximately 40 to 100% by weight based on the total weight of the co-solvent.

79. (new) The topical minoxidil lotion according to claim 66, wherein the water is present in an amount no greater than approximately 60% by weight based on the total weight of the composition.

80. (new) The topical minoxidil lotion according to claim 66, wherein the co-solvent is an alkylene glycol.

81. (new) The topical minoxidil lotion according to claim 80, wherein the alkylene glycol is selected from one or more of the group consisting of glycerol, 1,3-butylene glycol or propylene glycol.

82. (new) The topical minoxidil lotion according to claim 81, wherein the alkylene glycol is propylene glycol.

83. (new) The topical minoxidil lotion according to claim 66, wherein the acid is present at a level that provides at least 0.01 Normal acid.

84. (new) The topical minoxidil lotion according to claim 66, wherein the acid is present in an amount equal to or greater than the amount of the minoxidil in Normal amounts.

85. (new) The topical minoxidil lotion according to claim 66, wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

86. (new) The topical minoxidil lotion according to claim 66, wherein the oil component is one or more members selected from the group consisting of olive oil, squalane, fluid paraffin, isopropyl myristate, a higher fatty acid, and a higher alcohol.

87. (new) The topical minoxidil lotion according to claim 66, wherein the stabilizer is one or more members selected from the group consisting of Polysorbate 60, and polyoxyethylene lauryl alcohol.

**88.** (new) A method for the treatment of hair loss and related indications in humans, comprising applying topically to the human scalp a therapeutically or prophylactically effective amount of the lotion according to claim 66, to treat hair loss and related indications.

**89.** (new) A topical minoxidil solution, said topical minoxidil solution consisting essentially of:

at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof;

an acid in an amount to substantially completely solubilize the minoxidil or a pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulfuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof;

a solvent selected from water and/or a lower alcohol; and

a co-solvent selected from one or more of the group consisting of aromatic and polyhydric alcohols present in an amount of less than approximately 10% by weight.

**90.** (new) The topical minoxidil solution according to claim 89, wherein the acid is added in an amount sufficient to provide an apparent pH to the composition of approximately 7.0 or less.

**91.** (new) The topical minoxidil solution according to claim 89, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of from approximately 5 to 25% by weight, based on the total weight of the pharmaceutical composition.

**92.** (new) The topical minoxidil solution according to claim 91, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of approximately 7.5 to 12% by weight, based on the total weight of the pharmaceutical composition.

**93.** (new) The topical minoxidil solution according to claim **90**, wherein the acid provides to the composition an apparent pH in the range of approximately 5.0 to 7.0.

**94.** (new) The topical minoxidil solution according to claim **89**, wherein the acid is acetic or lactic acid.

**95.** (new) The topical minoxidil solution according to claim **89**, wherein the acid is lactic acid.

**96.** (new) The topical minoxidil solution according to claim **89**, wherein the acid is acetic acid.

**97.** (new) The topical minoxidil solution according to claim **89**, wherein the lower alcohol is ethanol.

**98.** (new) The topical minoxidil solution according to claim **89**, wherein the solvent is water and ethanol.

**99.** (new) The topical minoxidil solution according to claim **98**, wherein the ratio of water to ethanol is approximately 9:1 to 1:9 by volume.

**100.** (new) The topical minoxidil solution according to claim **98**, wherein the ratio of water to ethanol is approximately 1:1 to 1:3 by volume.

**101.** (new) The topical minoxidil solution according to claim **89**, wherein the co-solvent is benzyl alcohol.

**102.** (new) The topical minoxidil solution according to claim **101**, wherein the benzyl alcohol is present in an amount of approximately 40 to 100% by weight based on the total weight of the co-solvent.

**103.** (new) The topical minoxidil solution according to claim **89**, wherein the water is present in an amount no greater than approximately 60% by weight based on the total weight of the composition.

**104.** (new) The topical minoxidil solution according to claim **89**, wherein the co-solvent is an alkylene glycol.

**105.** (new) The topical minoxidil solution according to claim **104**, wherein the alkylene glycol is selected from one or more of the group consisting of glycerol, 1,3-butylene glycol or propylene glycol.

**106.** (new) The topical minoxidil solution according to claim **105**, wherein the alkylene glycol is propylene glycol.

**107.** (new) The topical minoxidil solution according to claim **89**, wherein the acid is present at a level that provides at least 0.01 Normal acid.

**108.** (new) The topical minoxidil solution according to claim **89**, wherein the acid is present in an amount equal to or greater than the amount of the minoxidil in Normal amounts.

**109.** (new) The topical minoxidil solution according to claim **89**, wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

**110.** (new) The topical minoxidil solution according to claim **89**, further comprising one or more members selected from the group consisting of Polysorbate 60 and polyoxyethylene lauryl alcohol.

**111.** (new) A method for the treatment of hair loss and related indications in humans, comprising applying topically to the human scalp a therapeutically or prophylactically

effective amount of the topical minoxidil solution according to claim **89**, to treat hair loss and related indications.

**112.** (new) A pharmaceutical composition for topical administration, said composition consisting essentially of:

at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof;

an acid in an amount to substantially completely solubilize the minoxidil or a pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulfuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof;

a solvent selected from water and/or a lower alcohol;

a co-solvent selected from one or more of the group consisting of aromatic and polyhydric alcohols present in an amount of less than approximately 10% by weight; and

a penetration agent;

wherein the final product of the pharmaceutical composition is selected from the group consisting of a solution, lotion, ointment, mousse, a foam that breaks with shear, spray, aerosol, shampoo, conditioner, gel, cream and paste.

**113.** (new) The pharmaceutical composition according to claim **112**, wherein the penetrating agent is selected from the group consisting of an alcohol, an amine, a carboxylic acid, an ester, an azone, N-methyl pyrrolidone, a bile salt and urea.

**114.** (new) The pharmaceutical composition according to claim **113**, wherein the penetrating agent is selected from the group consisting of dodecanol alcohol and oleyl alcohol.



**115.** (new) The pharmaceutical composition according to claim **113**, wherein the penetrating agent is selected from the group consisting of isopropyl amine, diisopropyl amine, triethyl amine, triethanol amine, diisopropanol amine and ethylene diamine.

**116.** (new) The pharmaceutical composition according to claim **113**, wherein the penetrating agent is selected from the group consisting of oleic acid, linoleic acid and linolenic acid.

**117.** (new) The pharmaceutical composition according to claim **113**, wherein the penetrating agent is selected from the group consisting of dibutyl sebacate, dibutyl phthalate, butyl benzoate and ethyl caprate.

**118.** (new) The pharmaceutical composition according to claim **112**, wherein the acid is added in an amount sufficient to provide an apparent pH to the composition of approximately 7.0 or less.

**119.** (new) The pharmaceutical composition according to claim **112**, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of from approximately 5 to 25% by weight, based on the total weight of the pharmaceutical composition.

**120.** (new) The pharmaceutical composition according to claim **119**, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of approximately 7.5 to 12% by weight, based on the total weight of the pharmaceutical composition.

**121.** (new) The pharmaceutical composition according to claim **118**, wherein the acid provides to the composition an apparent pH in the range of approximately 5.0 to 7.0.

**122.** (new) The pharmaceutical composition according to claim **118**, wherein the acid is acetic or lactic acid.

**123.** (new) The pharmaceutical composition according to claim **122**, wherein the acid is lactic acid.

**124.** (new) The pharmaceutical composition according to claim **122**, wherein the acid is acetic acid.

**125.** (new) The pharmaceutical composition according to claim **112**, wherein the lower alcohol is ethanol.

**126.** (new) The pharmaceutical composition according to claim **112**, wherein the solvent is water and ethanol.

**127.** (new) The pharmaceutical composition according to claim **126**, wherein the ratio of water to ethanol is approximately 9:1 to 1:9 by volume.

**128.** (new) The pharmaceutical composition according to claim **126**, wherein the ratio of water to ethanol is approximately 1:1 to 1:3 by volume.

**129.** (new) The pharmaceutical composition according to claim **112**, wherein the co-solvent is benzyl alcohol.

**130.** (new) The pharmaceutical composition according to claim **129**, wherein the benzyl alcohol is present in an amount of approximately 40 to 100% by weight based on the total weight of the co-solvent.

**131.** (new) The pharmaceutical composition according to claim **112**, wherein the water is present in an amount no greater than approximately 60% by weight based on the total weight of the composition.

**132.** (new) The pharmaceutical composition according to claim **112**, wherein the co-solvent is an alkylene glycol.

**133.** (new) The pharmaceutical composition according to claim **132**, wherein the alkylene glycol is selected from one or more of the group consisting of glycerol, 1,3-butylene glycol or propylene glycol.

**134.** (new) The pharmaceutical composition according to claim **133**, wherein the alkylene glycol is propylene glycol.

**135.** (new) The pharmaceutical composition according to claim **112**, wherein the acid is present at a level that provides at least 0.01 Normal acid.

**136.** (new) The pharmaceutical composition according to claim **112**, wherein the acid is present in an amount equal to or greater than the amount of the minoxidil in Normal amounts.

**137.** (new) The pharmaceutical composition according to claim **112**, wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

**138.** (new) A method for the treatment of hair loss and related indications in humans, comprising applying topically to the human scalp a therapeutically or prophylactically effective amount of the topical minoxidil solution according to Claim **112**, to treat hair loss and related indications.